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STATUTORY INSTRUMENTS

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**2010 No. 2990**

**COUNCIL TAX, ENGLAND**

**The Council Tax (Demand Notices) (England) Regulations 2010**

*Made - - - - 15th December 2010*  
*Laid before Parliament 22nd December 2010*  
*Coming into force 14th January 2011*

**THE COUNCIL TAX (DEMAND NOTICES)  
(ENGLAND) REGULATIONS 2010**

PART 1

General

1. Citation, commencement and application
2. Interpretation
3. Definition of “gross expenditure”

PART 2

Content of demand notices and the supply of information

4. Content of demand notices
  5. Information supplied with demand notices
  6. Invalid notices
  7. Supply of information by precepting authorities
  8. Supply of information by levying bodies
  9. Disapplication of certain requirements concerning efficiency information
- Signature

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SCHEDULE 1 — Matters to be contained in demand notices

PART 1 — Interpretation

1. Interpretation
- PART 2 — Matters to be contained in demand notices
2. General matters
  3. The date the notice is issued.
  4. The period to which the notice relates.

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

5. The address of the dwelling.
6. The applicable band.
7. Amount of council tax
8. Any precept issued to the billing authority by a major...
9. The amount calculated by the billing authority under section 36...
10. This paragraph applies where— (a) a local precepting authority has...
11. Comparisons with the preceding year
12. Paragraph 13 applies instead of paragraph 11 where the authority...
13. Where this paragraph applies, the matters are—
14. The matters in paragraph 13(a) and (b) may be included...
15. Where the relevant valuation band which applied to the dwelling...
16. Discounts and reductions
17. Where paragraph 16(a), (e) or (f) applies—
18. Where paragraph 16(b), (c) or (d) applies, the reduction which...
19. Amount to be paid under the notice
20. Any penalty or overpayment of council tax benefit which is...
21. Where— (a) the notice requires the payment of an amount...
22. The amount required to be paid under the notice, the...
23. Contact details
24. Explanatory notes

SCHEDULE 2 — Information to be supplied with demand notices

PART 1 — Interpretation

1. Interpretation
- PART 2 — Information to be supplied with demand notices
2. Amounts of gross expenditure
  3. Amounts of budget requirement
  4. Statements concerning gross expenditure and budget requirement
  5. The billing authority's opinion of the effect that—
  6. Each relevant precepting authority's opinion of the effect that—
  7. Penalties

Explanatory Note